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DATE: October 16, 2003  
TO: U.S. Patent and Trademark Office  
ATTENTION: TC 3700  
REGARDING: Serial No. 10/060,088  
Inventor: Gary P. Belford  
"ARM REST MASSAGE FEATURE FOR WHIRLPOOL TUBS"  
FAX NO. (703) 872-9303  
FROM: Chriselide Mendez IP Paralegal for the firm  
for Daniel C. Crilly, Reg. No. 38,417

NUMBER OF PAGES (including cover page).....6

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Please review attached. If you have any questions, please feel free to call.

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Serial Number: 10/060,088

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